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28036
Madrid
Spain

Tuesday, July 13, 2010

Chambers of the Hon. James J Peck
One Bowling Green
New York
New York 10004
Courtroom 601

Dear Sir / Madam

**Name of the Bankruptcy Court: United States Bankruptcy Court for the Southern
District of New York Courtroom 601**
Claimant: John Rowlands Claim Number 8821
Debtor: 08-13555
Twenty Seventh Omnibus

Please accept this letter as notice of my opposition and objection to the disallowment and expungement of my claim due to duplication. My claim 8821 is no way related to the surviving claim 21803. I have no communication with Mellon Bank and no formal or informal arrangement.

Claim 8821 is for preferential shares held by me personally, sold by Barclays Wealth Switzerland and as such bare no relationship to claim 21803.

I also have no agreement to be part of a Class Act Claim or any other group claim.

Please reverse the disallowment and expunging of claim 8821 for debtor 08-13555 for \$62,592.00

Kind regards,



John Rowlands

